

NH  
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L97  
1963

# ANNUAL REPORT

For the Town of  
**LYMAN, N. H.**



**Year ending December 31, 1963**



**TOWN OF LYMAN, NEW HAMPSHIRE**  
**ANNUAL REPORT**

**OF THE TOWN OFFICERS**

**YEAR ENDED DECEMBER 31, 1963**



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## LYMAN TOWN OFFICERS

## Fiscal Year 1963

## Moderator

William H. Stephens, Jr.

## **Town Clerk and Treasurer**

## Selectmen

Archie Birch\*      Durward D. Hubbard\*\*      L. R. Welch

## Tax Collector

William H. Stephens, Jr.

## Supervisors of the Checklist

Myrtle Stephens    Kathleen Locke    Dorothy Richards

## Trustees of Trust Funds

Mildred Presby      Loretta Locke      Marion Hubbard

## Overseer of the Poor

L. R. Welch

## Library Trustees

Loretta Locke      Mary W. Santy      Marion Hubbard

## Police Officer

Irwin Hood

## Dog Police

Irwin Hood

## Highway Agent

Joseph Richards, Jr.

## Town House Agent

William H. Stephens, Jr.

\* Deceased July, 1963; Bernard R. Santy appointed.

\*\* Resigned March, 1963; Walter M. Reynolds appointed

## SELECTMEN'S STATEMENT - 1963 REPORT

To the Taxpayers of the Town of Lyman:

Financial annual reports usually do not make plain all the matters of significance that occurred during the year. For example, the tabulation of appropriations and expenditures on Page 18, which is a key part of this report, does not point up certain economies affected in 1963.

It was possible to make full payment in 1963 for the new truck authorized at last town meeting instead of spreading payments across four years as first planned. This accomplished two things: saved approximately \$240 in interest charges and relieved our future tax load of about \$3,000. Similarly, last March, it was expected that the estimated cost (\$1,000 or more) of revaluation of the town would be spread across both 1963 and 1964. It was possible, however, to include a \$1,000 payment to the State in 1963 business, leaving a remainder of \$117 to apply in 1964.

No figures in this report reflect the very real economy achieved in building the new Dodge Pond bridge. This is a reinforced concrete arch-type span capable of carrying heavy loads for years to come. Due to the combined effort and skills of Joseph Richards, Jr., highway agent, and of William Stephens, Jr., in charge of construction, the bridge job which had been estimated to cost as much as \$3,000 or more, was brought in for \$1,647, all paid for in 1963. (There will be charges in 1964 for such details as dressing up approaches, fencing, etc.) Also, work done on the Hunt Mountain road between Winfield Fennof, Sr.'s and the Monroe line, about 1 1/4 miles, has brought this road back to a good, passable condition - important not only for access to forest fires, if necessary, but for traffic of visitors to and from Lyman which has increased noticeably. This job was done for the low cost of \$764.

The most visible highway improvement in 1963 was hard-topping of Parker Hill road, west from Tinkerville corner. This was completed as a joint town-state project (TRA) which transfers maintenance of the newly topped section to the State Highway department. In exchange, the town has taken back from the state maintenance a previously hard-topped stretch of the Bath road in "Black Valley." This means there is now a continuous state-

maintained highway from the Lyman line in Sunny Valley, through Tinkerville and clear around Parker Hill road to the Lisbon line at Cole Plain. However, the town is not yet relieved of snow removal and sanding from Tinkerville around to Cole Plain.

These and other projects indicate that Lyman is on the move. Non-residents are showing more and more interest in locating here if only for seasonal residency. A count of 1963 property tax payers shows 51 who are residents (35% of the total assessed valuation), 124 non-resident individuals (39% of total assessed valuation), and 6 corporate taxpayers(26% of total assessed valuation). It is hoped that a "town meeting" can be arranged during the summer months - possibly in August - when selectmen and other town officers can hear from and be heard by our non-resident taxpayers on affairs of Lyman.

LYMAN BOARD OF SELECTMEN

L. R. Welch, Chairman

Walter M. Reynolds

Bernard R. Santy

## TOWN MEETING WARRANT

To the inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town on Tuesday, the 10th day of March, 1964, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects.

**Article 1.** To choose all necessary town officers for the ensuing year.

**Article 2.** To choose a delegate to the Constitutional Convention.

**Article 3.** To vote on the question "Shall sweepstakes tickets be sold in this town?"

**Article 4.** To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

**Article 5.** To see if the town will vote to raise and appropriate the sum of two thousand seven hundred fifty dollars (\$2,750.00) for the repair of town highways for the ensuing year.

**Article 6.** To see if the town will vote to raise and appropriate the sum of two thousand three hundred dollars (\$2,300.00) for the maintenance of its winter roads.

**Article 7.** To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred seventy-five dollars and twenty-two cents (\$575.22) for the same.

**Article 8.** To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

**Article 9.** To see if the town will vote to purchase a rock rake for highway maintenance; and, if so, to raise and appropriate the sum of seven hundred seven dollars and fifty cents (\$707.50) for the same.

**Article 10.** To see if the town will vote to throw up the road to the old M. Ward Clough place.

**Article 11.** To see if the town will raise and appropriate five hundred dollars (\$500.00) for maintenance of its town bridges.

**Article 12.** To see if the town will raise and appropriate five hundred dollars (\$500.00) for maintenance and certain renovation of the Town Hall.

**Article 13.** To see if the town will vote to raise and appropriate for the town officers' salaries and expenses the sum of one thousand eight hundred dollars (\$1,800.00).

**Article 14.** To see if the town will vote as compensation for the tax collector, one percent (1%) of the taxes collected.

**Article 15.** To see if the town will vote to grant a discount of two percent (2%) on all taxes paid on or before such time as the selectmen may designate.

**Article 16.** To see if the town will authorize the selectmen to sell and dispose of any real estate acquired by the town by tax deeds.

**Article 17.** To see if the town will vote to raise and appropriate two hundred fifty dollars (\$250.00) on account of property fires.

**Article 18.** To see if the town will vote to raise and appropriate two hundred dollars (\$200.00) for upkeep of the cemeteries in the town.

**Article 19.** To see if the town will vote to raise and appropriate one hundred dollars (\$100) for the Blister Rust Control.

**Article 20.** To see if the town will vote to raise and appropriate fifty-two dollars and ninety-three cents (\$52.93) in support of the White Mountains Region Association.

**Article 21.** To see if the town will vote to raise and appropriate ten dollars (\$10.00) for the observance of Memorial Day.

**Article 22.** To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the health department, including the Lisbon District Nursing Association, health officer and overseer of the poor.

**Article 23.** To see if the town will vote to raise and appropriate two hundred fifty dollars (\$250.00) to defray the town's share of the cost of Federal Social Security benefits extended to town employees.

**Article 24.** To see if the town will vote to raise and appropriate a sum of money, not to exceed one thousand one hundred and eighty-two dollars (\$1,182.00), and authorize the selectmen to transfer such sum to the New Hampshire Aeronautics Commission to be expended by that Commission on the Whitefield Regional Airport, so called, in connection with expansion of said airport facilities.

**Article 25.** To see if the town approves obtaining the services of the state auditors for the annual audit of the town's accounts.

**Article 26.** To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

**Article 27.** To hear reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

**Article 28.** To transact any other business that may legally come before the meeting.

Given under our hands and seals this 13th day of February, one thousand nine hundred and sixty-four.

L. R. WELCH

WALTER M. REYNOLDS

BERNARD R. SANTY

Selectmen of Lyman

**BUDGET OF THE TOWN OF LYMAN**  
**For Fiscal Year 1964**

	1963	1964
Town Officers' Salaries	\$ 1,150.00	\$1,150.00
Town Officers' Expenses	700.00	650.00
Election and Registration	100.00	250.00
Expense of Town Hall	150.00	500.00
Police Department	30.00	50.00
Fire Department	250.00	250.00
Health Dept., Health Officer, District Nurse, Overseer of poor	100.00	100.00
Blister Rust Control	100.00	100.00
Town Road Maintenance, Summer	2,250.00	2,750.00
Town Road Maintenance, Winter	2,250.00	2,300.00
Bridge Construction	1,650.00	500.00
New Highway Equipment	3,835.00	707.50
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share	578.08	575.22
Town Revaluation	1,000.00	117.00
Libraries	20.00	20.00
Town Poor	1,000.00	500.00
Old Age Assistance	1,800.00	3,000.00
Memorial Day	10.00	10.00
Cemeteries Upkeep	200.00	200.00
White Mts. Regional Ass'n.	55.35	52.93
Employee's Retirement and Social Security	250.00	250.00
Interest on Temporary Loans	225.00	225.00
Insurance	600.00	675.00
County	1,200.00	1,200.00

L. R. WELCH,  
 WALTER M. REYNOLDS,  
 BERNARD R. SANTY,  
 Selectmen of Lyman

## **SUMMARY INVENTORY OF VALUATION**

### **Town of Lyman for 1963**

Land and Buildings	(176)	\$ 791,960.00
Electric Transmission Plants	(4)	70,640.00
Stock in Trade	(1)	4,000.00
Boats and Launches	(40)	6,040.00
Horses	(5)	610.00
Cows	(187)	21,280.00
Other Neat Stock	(39)	3,220.00
Gasoline Pumps and Tanks	(2)	700.00
<hr/>		
Total Gross Valuation, before Exemptions Allowed		\$ 898,450.00
Less Soldiers' Exemptions		8,000.00
<hr/>		
Net Valuation on which Tax Rate is Computed		\$ 890,450.00

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire**

**Summary of Findings and Recommendations**

February 21, 1964

Board of Selectmen  
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1963, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**FINANCIAL STATEMENTS  
Comparative Balance Sheets  
December 31, 1962 — December 31, 1963  
(Exhibit A-1)**

Comparative Balance Sheets as of December 31, 1962 and December 31, 1963, are presented in Exhibit A-1. As indicated therein, the Surplus decreased by \$13.86 in 1963.

**Analysis of Change in Financial Condition  
(Exhibit A-2)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

### **Decrease in Surplus**

Net Budget Deficit	\$ 8.01
Tax Collectors Excess Debit	2.00
Excess Remittance due Town Clerk	4.25
	\$ 14.26

### **Increase in Surplus**

Yield Tax Adjustment	.40
Net Decrease	\$ 13.86

### **Comparative Statement of Appropriations and Expenditures-Estimated and Actual Revenues:**

#### **(Exhibits A-3 & A-4)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1963, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$599.96, less a revenue surplus of \$591.95, resulted in a net budget deficit of \$8.01.

### **Summary of Receipts and Expenditures**

#### **(Exhibit B-1)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1963, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1963 is indicated in Exhibit B-2.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

### General Comments

#### Current Surplus:

Inasmuch as there were no outstanding long term notes or bonds on December 31, 1963, the Balance Sheet Surplus of \$4,045.51, as heretofore referred to, also represented the current surplus of the Town on that date as shown herewith.

	Dec. 31,62	Dec. 31,63
Total Assets	\$15,713.80	\$10,236.40
Current Liabilities	11,654.43	6,190.89
Current Surplus	<hr/> \$4,059.37	<hr/> \$ 4,045.51

#### Surety Bond of Town Treasurer

The surety bond of the Town Treasurer should be increased from \$4,100.00 to \$7,000.00, in order that the amount of the bond may be more proportional to the amount of funds received and in the custody of the Treasurer.

#### Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,  
HAROLD G. FOWLER, Director  
**Division of Municipal Accounting**  
**State Tax Commission**

O. MAURICE OLESON, Auditor  
GEORGE L. RUSSELL, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**Concord, New Hampshire**

February 21, 1964

**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1963. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1963, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,  
HAROLD G. FOWLER  
Director,  
**Division of Municipal Accounting**  
**State Tax Commission**

O. Maurice Oleson, Auditor  
George L. Russell, Accountant

**EXHIBIT A-1**

<b>Town of Lyman</b>	<b>Comparative Balance</b>	
	<b>Dec. 31, 1962</b>	<b>Dec. 31, 1963</b>
<b>Cash:</b>		
In hands of Treas.	\$10,766.33	\$ 7,177.43
<b>Due from the State of New Hampshire:</b>		
Bounties	68.00	106.00
<b>Unredeemed Taxes:</b>		
Levy of 1962	\$ 518.20	
Levy of 1961	179.69	
Levy of 1960	3.44	
	1,028.75	701.33
<b>Uncollected Taxes:</b>		
Levy of 1963	\$2,084.64	
Levy of 1962	3,247.13	
Levy of 1961	57.00	
Levy of 1960		106.02
Levy of 1958		110.87
<b>State Head Taxes:</b>		
Levy of 1963	\$ 110.00	
Levy of 1962		135.00
	3,850.72	2,251.64
<b>Total Assets</b>	<b>\$15,713.80</b>	<b>\$10,236.40</b>
<b>Grand Total</b>	<b>\$15,713.80</b>	<b>\$10,236.40</b>

<b>Sheets</b>	<b>As of Dec. 31, 1962 and Dec. 31, 1963</b>	
<b>Liabilities</b>	<b>Dec. 31, 1962</b>	<b>Dec. 31, 1963</b>
<b>Accounts Payable:</b>		
Social Security	\$ 44.04	\$ 154.46
Withholding Tax	45.70	63.90
	<hr/>	<hr/>
	\$ 89.74	\$ 218.36
<b>Unexpended Balance of Appropriations:</b>		
New Construction - Bridges	500.00	
<b>Due Town Official:</b>		
Town Clerk, Excess Remittance	13.19	4.25
<b>Due State of N. H.:</b>		
<b>State Head Taxes and</b>		
<b>Penalties:</b>		
Uncollected	135.00	110.00
Coll., not remitted	54.50	26.00
<b>Yield Taxes:</b>		
Uncollected	41.69	44.17
Coll., not remitted	137.75	72.13
	<hr/>	<hr/>
	368.94	252.30
<b>Due School District:</b>		
Balance of Appropriation	10,682.56	5,715.98
<b>Total Liabilities</b>		
	<hr/>	<hr/>
<b>Surplus</b>	<b>4,059.37</b>	<b>4,045.51</b>
<b>Grand Total</b>		
	<hr/>	<hr/>
	\$15,713.80	\$10,236.40

**EXHIBIT A-2****TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1963

Surplus, December 31, 1962	\$ 4,059.37
Surplus, December 31, 1963	4,045.51
Decrease in Surplus	\$ 13.86

**Factors Affecting Change in Financial Condition**

## Decreases in Surplus:

Net Budget Deficit	\$ 8.01
Tax Collectors	
Excess Debit	2.00
Excess Remittance Due	

Town Clerk 4.25

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\$ 14.26

## Increase in Surplus:

Yield Tax Adjustment	.40
Net Decrease	\$ 13.86

## Report of the Forest Fire Warden and your District Chief

During the past year New Hampshire faced the greatest forest fire threat to its woodlands in more than sixty years. The continued drought brought home to our citizens, as never before, the potential threat of destructive fires to their beautiful and valuable forests, homes and livelihood. In true American tradition of meeting a common threat by volunteer effort, this fire danger was minimized by active prevention, patrol and a relinquishing of personal rights for the common good. It was the greatest demonstration of public cooperation ever experienced by those responsible for local and state fire control. The ready forces of volunteer fire services kept the losses low. For their effort and public response the general fire service expresses its heartfelt thanks for a job well done.

Prevention, however, is not an activity for the bad fire years. It must be practiced until it becomes a part of our public conscience - a habit. Just plain carelessness with fire causes too many of our fires.

The following practices and suggestions will help:

1. Always have a permit for outdoor burning and burn within the terms of the permit and in a safe place. Burn late in the afternoon when the wind is down or on rainy or damp days. Check your fire and if the winds develop extinguish it promptly.
2. Carry your rubbish to the public dump- it's safer. A neglected backyard incinerator causes many fires.
3. Never discard lighted cigarettes or matches. Make this a year-round habit regardless of the safety of your surroundings.
4. Children-caused fires are now a major concern. Keep matches away from them and teach them to respect fire and not make it a subject of play.

Let's all join with "Smokey the Bear" and "Keep New Hampshire Green" and growing in 1964.

Number of fires and burned area in 1963

	Fires	Area-Acres
State	873	2117
District	93	100.79
Permits Issued	37	0
Town	0	0

Gerald Gross, District Chief   Wm. H. Stephens, Warden

**EXHIBIT A-3**

## Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1963

**EXHIBIT A-4 Statement of Estimated  
and Actual Revenues and Budget Summary**

Fiscal Year Ended December 31, 1963

	<b>Revenues</b>			
	Estimated	Actual	Excess	Deficit
Interest on Taxes	\$ 150.00	\$ 329.74	\$ 179.74	\$
Revenue from Yield Tax Sources	200.00	373.04	173.04	
Dog Licenses	165.00	144.30		20.70
Motor Vehicle Permit Fees	1,000.00	1,062.23	62.23	
Rent of Town Property and Equipment	800.00	900.90	100.90	
Savings Bank Tax	47.09	47.09		
Sale of Town Property		150.00	150.00	
Added Taxes		22.24	22.24	
Head Tax Commission		52.50	52.50	
Taxes Committed Less Than Budgetary Requirements	128.00			128.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,490.09	3,082.04	\$ 740.65	\$148.70

**Budget Summary**

Overdrafts of Appropriations	1,990.27
Unexpended Balances of Appropriations	\$ 1,390.31
	<hr/>
Net Overdraft of Appropriations	\$ 599.96
Actual Revenues	\$ 3,082.04
Estimated Revenues	2,490.09
	<hr/>
Net Revenue Surplus	\$ 591.95
Net Budget Deficit	\$ 8.01

**EXHIBIT B-1****Town of Lyman      Classified Summary of Receipts****Receipts****From Local Taxes:****Current Year:**

Property Taxes	\$ 26,084.26
Poll Taxes	114.00
Yield Taxes	239.63
State Head Taxes	350.00
	————— \$ 26,787.89

**Prior Years' Levies:**

Property Taxes	\$ 3,419.59
Poll Taxes	38.00
Yield Taxes	193.13
State Head Taxes	110.00
	————— 3,760.72
Redemptions from Tax Sales	1,412.11
Interest	329.74
State Head Tax Penalties	11.00
	—————
	\$ 32,301.46

**From State of New Hampshire:**

Refund Road Toll	181.43
Blister Rust	.75
Class V Highways	3,233.19
Bounties	37.00
Forest Fire	67.59
Town Road Aid	900.90
Savings Bank Tax	47.09
	————— \$ 4,467.95

**and Expenditures      Fiscal Year Ended Dec. 31, 1963**

**Expenditures**

**General Government:**

Town Officers' Salaries	\$ 1,326.11
Town Officers' Expenses	555.41
Election & Registration	69.50
Town Hall & Other Town Bldgs.	61.61
State Tax Commission Revaluation	1,000.00
	<hr/>
	\$ 3,012.63

**Protection of Persons and Property:**

Police Department	\$ 30.00
Fire Department	141.00
Blister Rust	100.00
Insurance	671.43
Bounties	75.00
	<hr/>
	\$ 1,017.43

**Health & Sanitation**

Health Dept. Including Hospital	\$ 50.00
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**Highways and Bridges:**

Town Road Aid	\$ 578.08
Town Maintenance:	
Summer	\$ 2,313.11
Winter	2,724.95
	<hr/>
	5,038.06
General Expenses of Highway	2,424.26
Class V Highways	3,147.19
	<hr/>
	\$ 11,187.59

**Public Welfare:**

Old Age Assistance	\$ 2,486.46
Town Poor	412.94
	<hr/>
	\$ 2,899.40

**Public Service Enterprises:**

Cemeteries	193.43
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**Receipts** (Continued)

**From Local Sources, Except Taxes:**

Dog Licenses	\$ 144.30
Motor Vehicle Permits	1,062.23
Temporary Loans	9,000.00
Short Term Notes	3,835.00

**Appropriation Credits:**

Town Maintenance - Summer	73.00
Town Maintenance - Winter	10.00
Social Security	.39
	83.39
Overpayment - a/c Taxes (Contra)	52.15
Sale of Town Property	150.00
	\$ 14,327.07
<b>Total Receipts from all Sources</b>	<b>\$ 51,096.48</b>
Balance, January 1, 1963	10,766.33
<b>Grand Total</b>	<b>\$ 61,862.81</b>

**Expenditures** **(Continued)**

**Patriotic Purposes:**

Memorial Day	\$ 10.00
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**Unclassified:**

Accounts Payable - Tax Collector	\$ 13.19
Overpayment - a/c Taxes (contra)	52.15
Refund - a/c Tax Sale	25.00
Advertising & Regional Associations	55.35
Taxes Bought By Town	1,084.69
Social Security and Retire.	133.06
Withholding Tax	(26.40)
	\$ 1,337.04

**New Construction and Improvements:**

Town Road Aid - Special Work	269.70
Dodge Pond Bridge	1,000.00
New Equipment - Truck	3,835.00
	\$ 5,104.70

**Interest:**

Paid on Temporary Loans	\$ 184.00
Paid on Short Term Note	76.70
	\$ 260.70

**Indebtedness:**

Payments on Temporary Loans	\$ 9,000.00
Payments on Short Term Note	3,835.00
	\$ 12,835.00

**Payments to Other Governmental Divisions:**

State Head Taxes, Penalties	
1962 Account	\$ 59.50
1963 Account	387.50
Bond & Debt	
Retirement (Yield Tax)	137.35
County Tax	1,010.55
School District:	
1962-63 Appropriation	\$10,682.56
1963-64 Appropriation	4,500.00
	15,182.56
	\$ 16,777.46
<b>Total Expenditures for All Purposes</b>	<b>\$ 54,685.38</b>
Balance, December 31, 1963	7,177.43
<b>Grand Total</b>	<b>\$ 61,862.81</b>

**EXHIBIT B-2****Summary of Receipts, Expenditures and****Proof of Balance**

Fiscal Year Ended December 31, 1963

Balance, January 1, 1963	\$ 10,766.33
Receipts during Period	51,096.48
	<hr/>
	\$ 61,862.81
Expenditures during Period	54,685.38
	<hr/>
Balance, December 31, 1963	\$ 7,177.43

**Proof of Balance**

Balance in Lisbon Savings Bank &amp; Trust Co.,

as per Statement dated	
December 31, 1963	\$ 11,674.97
Less: Outstanding Checks	<hr/>
	5,972.01
	<hr/>
	5,702.96
Add: Deposits of January 2, 1964	1,421.57
Add: Deposits of January 3, 1964	52.90
	<hr/>
	1,474.47
Reconciled Balance, December 31, 1963	<hr/>
	\$ 7,177.43

**EXHIBIT C-1****Town of Lyman****Summary of Warrants**

Fiscal Year Ended December 31, 1963

	Debits	1963	1962	1961	1960	1958	Levies of:
<b>Uncollected Taxes, January 1, 1963:</b>							
Property Taxes		\$ 3,008.00		\$ 194.70	\$ 106.02	\$ 110.87	
Poll Taxes			46.00				
Yield Taxes				193.13	57.00		
<b>Taxes Committed to Collector:</b>							
Property Taxes		\$28,366.40					
Poll Taxes			152.00				
Yield Taxes				447.65			
<b>Added Taxes:</b>							
Property Taxes			\$ 18.24				
Poll Taxes			4.00				
Interest				161.05	17.16	18.49	
		\$28,988.29	\$3,408.18	\$268.86	\$124.51	\$110.87	
<b>Credits</b>							
<b>Remittances to Treasurer:</b>							
Property Taxes		\$26,084.26	3,008.00	194.70	106.02	110.87	
Poll Taxes			114.00	38.00			
Yield Taxes			239.63	193.13			
Interest				161.05	17.16	18.49	
Discounts Allowed		414.48					
<b>Abatements Allowed:</b>							
Property Taxes			49.28				
Poll Taxes				8.00			
<b>Uncollected Taxes, December 31, 1963:</b>							
Property Taxes		1,836.62					
Poll Taxes			40.00				
Yield Taxes			208.02		57.00		
Add Excess Debit- a/c Poll Tax							
		\$28,986.29	\$3,408.18	\$268.86	\$124.51	\$110.87	
			2.00				
		\$28,988.29	\$3,408.18	\$268.86	\$124.51	\$110.87	

**EXHIBIT C-2**  
**Town of Lyman**

**Summary of State Head Tax Warrants**

Fiscal Year Ended December 31, 1963

Debits	Levies of:	
	1963	1962
Uncollected Head Taxes, January 1, 1963	\$	\$ 135.00
Head Taxes Committed to Collector	450.00	
Added Taxes	10.00	
Penalties Collected	1.00	10.00
	\$ 461.00	\$145.00
<hr/>		
<b>Credits</b>		
<b>Remittances to Treasurer</b>		
Head Taxes	\$ 350.00	\$ 110.00
Penalties	1.00	10.00
Abatements Allowed		25.00
Uncollected Taxes, December 31, 1963	110.00	
	\$ 461.00	\$145.00

**EXHIBIT C-3**  
**Town of Lyman**

**Summary of Tax Sale Accounts**

Fiscal Year Ended December 31, 1963

Debits	Levies of:		Prior Years
	1962	1961	
Unredeemed Taxes, January 1, 1963		\$ 757.43	\$271.32
Tax Sale - Sept. 28, 1963	\$1,084.69		
Interest After Sale	.41	78.76	53.87
	\$1,085.10	\$ 836.19	\$ 325.19
<hr/>			
<b>Credits</b>			
<b>Remittances to Treasurer:</b>			
Redemptions	\$ 566.49	\$ 577.74	\$ 267.88
Interest	.41	78.76	53.87
Unredeemed Taxes, December 31, 1963	518.20	179.69	3.44
	\$1,085.10	\$ 836.19	\$ 325.19

**EXHIBIT D****Summary of Town Clerk's Accounts**

Fiscal Year Ending December 31, 1963

**Debits****Motor Vehicle Permits Issued:**

1962 Nos. 189518-189523	\$ 41.70
1963 Nos. 189351-189513	\$ 1,009.28
	—————\$1,050.98

**Dog Licenses Issued:**

51 at \$2.00	102.00
6 at \$5.00	30.00
1 Kennel at \$16.00	16.00
	—————
	\$ 148.00
Fees Collected at \$.20	\$1.80
Penalties at \$.50	1.50
	—————
	151.30
	—————\$1,202.28

**Credits****Remittances to Treasurer:**

Motor Vehicle Permits	1,055.23
Dog Licenses & Penalties	151.30
	—————\$1,206.53
Less: Excess Remittance a/c Motor Vehicle Permits	\$ 4.25
	—————\$1,202.28

**EXHIBIT E****Cemetery Trust Funds****Statement of Principal, Income and Investments**

Fiscal Year Ended December 31, 1963

Fund	Amount of Prin.	Balance Jan. 1,63	Income During Year	Expended During Year	Balance Dec. 31,63	Bal. of Prin. and Income Dec.31,63
Ellen Thornton	\$ 200.00	\$ 73.65	\$ 9.61	\$ 2.00	\$ 81.26	\$ 281.26
Albert Dow	100.00	3.73	3.60	2.00	5.33	105.33
Candis Miner	200.00	73.83	9.65	5.75	77.73	277.73
H. H. Porter	150.00	55.83	7.25		63.08	213.08
J. E. Richardson	200.00	8.54	7.32	2.00	13.86	213.86
Frye Fund (Moulton Hill Cemetery)	250.00	282.33	19.78		302.11	552.11
	<u>\$1,100.00</u>	<u>\$ 497.91</u>	<u>\$ 57.21</u>	<u>\$ 11.75</u>	<u>\$ 543.37</u>	<u>\$1,643.37</u>

**Investments: Lisbon Savings Bank & Trust Company:**

A/c Thornton	Pass Book No. 7855	\$ 281.26
A/c Dow	7716	105.33
A/c Miner	6502	277.73
A/c Porter	14502	213.08
A/c Richardson	14555	213.86
A/c Frye Fund	14144	552.11
		<u>\$1,643.37</u>

**EXHIBIT F****Town Officers' Surety Bonds 1963**

Town Clerk:	Number	Amount	Term
Clara K. Birch			
Peerlees Insurance Co.	F32-07-36	\$1,000.00	3-12-63
Town Treasurer:			Beginning
Vera K. Welch			
Peerlees Insurance Co.	F32-07-35	\$4,100.00	3-12-63
Tax Collector:			
William H. Stephens, Jr.			
Peerless Insurance Co.	F32-08-43	\$7,000.00	3-12-63
Road Agent:			
Joseph Richards, Jr.			
Peerlees Insurance Co.	F32-07-37	\$ 500.00	3-12-63
Trustees of Trust Funds:			
Mildred Presby	N13395	\$1,000.00	3-12-63
Loretta Locke	833196	\$1,000.00	3-13-62
Marion Hubbard	N13396	\$1,000.00	3-13-62
New Hampshire Fire Ins. Co.			

ANNUAL REPORT  
of the  
LYMAN SCHOOL DISTRICT  
DISTRICT OFFICERS

**School Board**

Mr. Albert Santy Ch. (Resigned)	Term Expires 1964
Mrs. Juanita Hubbard, Ch.	Term Expires 1966
Mrs. Kathleen Locke	Term Expires 1965

**Other District Officers**

Mrs. Mildred Presby	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Bertha Bonor	Clerk
Mrs. Marion Hubbard	Auditor
Mr. Irwin Hood	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

**Teachers**

Mrs. Bernice Shuttleworth	Grades 1-4
Mrs. Ann Joy	Grades 5-8
Mrs. Eva Lowden	School Nurse
Mrs. Juanita Hubbard	Custodian

## WARRANT

To the Inhabitants of the School District in the town of Lyman qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the tenth day of March, 1964, at 3:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.

9. To see if the District will authorize the School Board to make application for, and receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and /or State Agencies.
10. To transact any other business that may legally come before this meeting.
11. To see if the District will vote to raise and appropriate, in addition to the assessment which was voted as the 1963-64 appropriation for support of schools, a sum of three hundred sixty-nine dollars and sixty-seven cents (\$369.67) to meet the School Board's budget, this special appropriation to be made available to the School District as needed prior to July 1, 1964.

JUANITA HUBBARD  
KATHLEEN LOCKE  
School Board

## BUDGET FOR SCHOOL DISTRICT OF LYMAN

1964-1965

		Budget 1963-1964	Proposed Budget 1964-1965
<b>100</b>	<b>Administration</b>		
110.1	Salaries of District Officers	97.00	97.00
135.	Contracted Services	5.00	5.00
190.	Other Expenses	75.00	100.00
<b>200</b>	<b>Instruction</b>		
210.3	Salaries of Teachers	7,200.00	8,200.00
215.	Textbooks	300.00	300.00
220.	Library & Audiovisual Materials	50.00	50.00
230.	Teaching Supplies	450.00	450.00
<b>300</b>	<b>Attendance Services</b>	5.00	5.00
<b>400</b>	<b>Health Services</b>		
410.	Salaries for Health Services	135.00	160.00
490.	Supplies	20.00	20.00
<b>500</b>	<b>Transportation</b>	2,430.00	3,000.00
<b>600</b>	<b>Operation of Plant</b>		
610.	Salaries of Custodians	615.00	615.00
630.	Supplies	50.00	50.00
640.	Fuel	600.00	600.00
645.	Utilities—tel., lts., water	125.00	150.00
<b>700</b>	<b>Maintenance of Plant</b>		
766.	Repairs to Buildings	200.00	200.00
<b>800</b>	<b>Fixed Charges</b>		
850.2	Teachers' Retirement	395.00	395.00
850.3	F.I.C.A. Teachers	175.00	175.00
850.3	F.I.C.A. Custodian & Adm.	30.00	30.00
855.	Insurance	185.00	0.00
<b>1400</b>	<b>Outgoing Transfer Accounts</b>		
1477.1	Tuition	7,650.00	7,650.00
1477.3	Supervisory Union Expenses	390.00	555.00
1477.4	Tax for State-wide Supervision	108.00	0.00
	<b>Contingency Fund</b>	600.00	400.00
	<b>TOTAL</b>	<b>\$21,890.00</b>	<b>\$23,207.00</b>
<b>200</b>	Sweepstakes - contingent on receipt		\$1,590.00

## SCHOOL BOARD'S ESTIMATE 1964-1965

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1964.

Total amount required to meet School Board's budget as itemized in Column 2 of the Budget Report.

\$23,207.00

### Estimated Income of the District

Balance June 30, 1964	\$ 500.00
State Aid	8,000.00
Special State Aid	1,800.00
Sweepstakes Revenue-contingent on receipt	1,590.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$23,207.00 for the school year 1964-1965.

JUANITA HUBBARD

KATHLEEN LOCKE

School Board

### **Recommended Motion:**

I move that the District raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District the sum of \$23,207.00 and in addition thereto the sum of \$1,590.00 for the same purposes or as much thereof as may be received by the District from the New Hampshire Sweepstakes under RSA 284, and that there be applied against said appropriation such sums as are estimated to be received from the State of New Hampshire together with any other income and that the School Board be authorized to certify to the Selectmen the balance between the estimated income and the appropriation to be raised by taxes by the Town.

**STATEMENT OF BUDGET AND EXPENDITURES****Fiscal Year Ended June 30, 1963**

		Budget 1962-1963	Paid Out 1962-1963
<b>100</b>	<b>Administration</b>		
110.1	Salaries of District Officers	\$ 97.00	\$ 98.50
135.	Contracted Services	5.00	2.50
190.	Other Expenses	75.00	101.67
<b>200</b>	<b>Instruction</b>		
210.3	Salaries of Teachers	7,200.00	7,199.92
215.	Textbooks	500.00	143.65
220.	Library & Audiovisual	50.00	26.55
230.	Teaching Supplies	600.00	818.10
<b>300</b>	<b>Attendance</b>		
310.	Truant Officer	5.00	5.00
<b>400</b>	<b>Health Services</b>		
410.	Salaries for Health Services	70.00	83.00
490.	Supplies	20.00	9.90
<b>500</b>	<b>Transportation</b>		
535.	Transportation	2,430.00	2,430.00
<b>600</b>	<b>Operation of Plant</b>		
610.	Salaries of Custodians	615.00	615.06
630.	Supplies	50.00	89.10
635.	Contracted Services		9.00
640.	Fuel	600.00	544.91
645.	Utilities	100.00	150.49
<b>700</b>	<b>Maintenance of Plant</b>		
725.	Replacement of Equipment		54.69
726.	Repairs to Equipment		18.63
766.	Repairs to Buildings	400.00	175.61
<b>800</b>	<b>Fixed Charges</b>		
850.2	Teachers' Retirement	375.00	364.32
850.3	F.I.C.A.	218.00	178.14
<b>1200</b>	<b>Capital Outlay</b>		
1267.	New Equipment		29.41
<b>1400</b>	<b>Outgoing Transfer Accounts</b>		
1477.1	Tuition	6,375.00	5,708.98
1477.3	Supervisory Union Expenses	400.00	394.18
1477.4	Tax for State-wide Supervision	108.00	108.00
	<b>Contingency Fund</b>	924.00	
	<b>TOTAL</b>	<b>\$21,217.00</b>	<b>\$19,359.31</b>

Because of bookkeeping changes the usual list of itemized expenditures is no longer printed in the school report.

## STATEMENT OF RECEIPTS AND PAYMENTS

**July 1, 1962 to June 30, 1963**

### RECEIPTS

Cash on hand, July 1, 1962	\$ 12.28
State Aid: Foundation Aid	1,034.44
Local Taxation:	
Current Appropriation	19,882.56
Other Sources:	
Sale of Coal	15.00
	<hr style="width: 20%; margin-left: 0; border: 0.5px solid black;"/>
	\$ 20,944.28

### PAYMENTS

Orders of the School Board	\$ 19,359.31
Cash on hand at End of Year (June 30, 1963)	1,584.97
	<hr style="width: 20%; margin-left: 0; border: 0.5px solid black;"/>
	\$ 20,944.28

**July 1, 1963 to December 31, 1963**

### RECEIPTS

Cash on hand, July 1, 1963	\$ 1,584.97
State Aid:	
Foundation Aid	8,273.05
Special Foundation Aid	1,816.00
Current Appropriation	4,500.00
	<hr style="width: 20%; margin-left: 0; border: 0.5px solid black;"/>
	\$ 16,174.02

### PAYMENTS

Orders of the School Board	\$ 9,076.70
Cash on hand at December 31, 1963	7,097.32
	<hr style="width: 20%; margin-left: 0; border: 0.5px solid black;"/>
	\$ 16,174.02

**BALANCE SHEET**  
**June 30, 1963**

**ASSETS**

Cash on Hand June 30, 1963	\$1,584.97
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**LIABILITIES**

Excess of Assets Over Liabilities	\$1,584.97
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**REVISED INCOME FOR 1963-1964**

Cash on Hand June 30, 1963	\$ 1,584.97
Revenue from Local Sources:	
Appropriation, as determined by Tax Commission	10,215.98
Revenue from State Sources:	
Foundation Aid	8,273.05
Special Foundation Aid	1,816.00
<hr/>	
Total Income	\$21,890.00

**STATISTICAL TABLE 1962-1963**

School	Total Enrollment	Total Attendance	Average Attendance	Total Absence	Percent of Attendance
Lyman	51	42.6	1.6	96.3	

**ROLL OF PERFECT ATTENDANCE**

Linda Tattersall	Grade 7
------------------	---------

**ANNUAL REPORT OF DISTRICT TREASURER**  
**Fiscal Year Ending June 30, 1963**

Cash on Hand July 1, 1962	\$ 12.28
Received from Selectmen:	
Current Appropriation	\$19,882.56
Received from State Sources:	
Foundation Aid	1,034.44
Received from Other Sources:	
Sale of Coal	15.00
<hr/>	
Total Receipts	20,932.00
<hr/>	
Total Amount Available for Fiscal Year	20,944.28
Less School Board Orders Paid	19,359.31
<hr/>	
Balance on Hand June 30, 1963	\$ 1,584.97

MYRTLE O. STEPHENS  
Treasurer

**AUDITOR'S CERTIFICATE**

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1963 and find them correct in all respects.

MARION HUBBARD  
Auditor

## REPORT OF SUPERINTENDENT

To the School Board and Citizens of the Lyman School District:

I herewith submit my twenty-first annual report as Superintendent of Schools.

The total enrollment in your school last year was 51. The average membership was 44.2 and the percent of attendance was 96.3.

There were 14 high school pupils who attended Lisbon Public School on tuition basis.

The present enrollment is as follows: 20 pupils in Grades 1-4, 19 pupils in Grades 5-8 and 17 pupils attending Lisbon High School.

This year there are four Lyman pupils graduating from Lisbon High School: Betty Bonor, Dorita Boudreau, Mabel Presby and Nancy Rothney. These pupils are to be commended for their high school achievements. We urge them to continue with their education.

Mrs. Clara Birch who has served the school district so well for many years, retired in June, 1963. The community extends its appreciation to Mrs. Birch for her many years of service. Lyman children will always regard Mrs. Birch as one of their finest teachers.

Mrs. Bernice Shuttleworth replaced Mrs. Birch in Grades 1-4. She is an efficient teacher and work in the lower grade room is going along smoothly.

Mrs. Ann Joy continues for the second year in the upper grade room, Grades 5-8. Mrs. Joy is an experienced teacher. She likes working in Lyman and understands the children.

Increased State Aid has greatly helped lower the Lyman tax rate. In addition to \$8,273.05 Lyman also received a Special Aid check of \$1,816.00 This Special Aid was voted by the Legislature for the 20 neediest districts in the State.

Water supply at the Lyman Central School during the dry times has been insufficient for many years; therefore, last fall a new spring was developed. The spring appears adequate for all future use and the finishing work will be completed before school closes in June.

We expect a change in the organization of the Supervisory Union in the near future, perhaps during the next two years. This depends on the approach of the State Department of Education to school re-organization in the North Country.

At the present time there are two laws permitting revision of New Hampshire school districts, the Area School law and the Cooperative School District law. Both laws encourage the establishment of larger school districts.

Before supervisory union changes are made, meetings will be held with the school boards in the area. If you have thoughts regarding district organization pass them on to your school board members.

Lyman School District will undoubtedly be aided by funds from the New Hampshire Sweepstakes next year. At the present time there is no way of accurately estimating its effect on taxes.

I certainly appreciate your cooperation in all matters pertaining to the welfare of your children. Your School Board meets when needful. They are attentive to their duties and are most helpful in the operation of the school system. Thank you.

Respectfully submitted,  
RONALD A. PERHAM  
Superintendent of Schools

## SUPERVISORY UNION NO. 34

### REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of Supervisory Union #34, during 1962-1963, received a salary of \$9,800.00 which was made up as follows: \$4,750.00 paid by the State Department of Education from the per capita tax and \$5,050.00 prorated among the several school districts. Allowance of \$1,300.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district.

DISTRICT	SALARY	TRAVEL
Benton	\$ 82.31	\$ 21.19
Easton	62.62	16.12
Franconia	528.99	136.18
Landaff	70.45	18.13
Lincoln-Woodstock	2,309.36	594.49
Lisbon Special	1,434.20	369.20
Lisbon Town	263.36	67.80
Lyman	157.56	40.56
Sugar Hill	141.15	36.33
	<hr/>	<hr/>
	\$5,050.00	\$1,300.00

RONALD A. PERHAM  
Superintendent of Schools

## **PROGRAM OF THE WHITE MOUNTAINS REGION ASSOCIATION**

The White Mountains Region Association is working to find new job opportunities for the region.

The Region Association is working to develop new recreation projects.

The Region Association is promoting its existing vacation travel business.

The Region Association is working to encourage agriculture.

The Region Association is working with state and federal agencies for further economic advancement.

The Region Association is effecting an economic revival.

Support it with town appropriations and believe what it can do for all of the 47 communities in northern New Hampshire.

John P. Wilson  
Executive Secretary  
White Mountains Region Ass'n.

## BIRTHS — 1963

Date of Birth and Name of Child (if any)	Sex	No. of Child	Name of Father		Maiden Name of Mother		Birthplace of Father		Birthplace of Mother	
January 31, 1963 John Henry	M	11	Arkade Dusik		Jean Beatrice Lomash		Berlin, N. H.		Windsor, Vt.	
February 11, 1963 Peggy Lee	F	2	Roger Allen Clough		Marlene Ann Clifford		New Hampshire		Woodsville, N. H.	
February 24, 1963 Scott Brian	M	4	Edgar Samuel Hubbard		Bernice Louise McPherson		Lisbon, N. H.		Walden, Vt.	
April 14, 1963 Esther Petrina	F	1	Curtis Wayne Mardin		Dorothy Helen Tattersall		Woodsville, N. H.		Lisbon, N. H.	
December 30, 1963 Tracy Neil	F	2	James Neil Locke		Loretta Brown Russell		St. Johnsbury, Vt.		Pittsfield, Maine	

## DEATHS — 1963

Date and Place of Death	Name of Deceased	Place of Birth	Age	Occupation	Name of Father	Name of Mother
Jan. 20 Lyman May 19, Haverhill	William H. Stephens, Sr. Edith Chase	95 Cornwall England 80 Lyman		M	Farmer	William Stevens Albert Mason
July 13, Woodsville	Archie Birch	73 Hammondville, N.Y.		F	Housewife	Ella Martin Sarah Bennett
Aug. 4, Lyman	Elsie A. Armstrong	61 Medford, Mass.		M	Farmer	Mary Ellen Devers
Aug. 4, Lyman	Leon Henry Clough	70 Lyman		F	Housewife	Mary F. Carter
Nov. 16, Sugar Hill	Simeon E. Haynes	78 Lyman		M	Lumberwork	Roxanna Haynes
Dec. 17, Littleton	George Dana Tilton	71 Woodsville		M	Farmer	Ina George
					Woodsman	Susan Ann Rundall Felix Taylor Dearborn Clough Emanuel Haynes Sidney Tilton

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